

§ 31.2 Territorial extent.

The provisions of this part shall be applicable in the several States of the United States and the District of Columbia.

§ 31.3 Basic permit requirements.

Every person, except an agency of a State or political subdivision thereof, who intends to engage in the business of purchasing distilled spirits, wines, or beer for sale to other dealers for non-industrial use, or to engage in the business of importing distilled spirits, wines, or beer for nonindustrial use, is required under part 1 of this chapter to obtain a basic permit authorizing such person to engage in such business.

§ 31.4 Relation to State and municipal law.

Compliance with the requirements of this part shall not be held to exempt any person from any penalty or punishment provided by the laws of any State for carrying on any trade or business within such State, or in any manner to authorize the commencement or continuance of such trade or business contrary to the laws of such State or in places prohibited by municipal law; nor shall such compliance be held to prohibit any State from placing a duty or tax on the same trade or business, for State or other purposes.

Subpart B—Administrative Provisions

§ 31.11 Forms prescribed.

(a) The appropriate TTB officer is authorized to prescribe all forms required by this part. All of the information called for in each form shall be furnished as indicated by the headings on the form and the instructions on or pertaining to the form. In addition, information called for in each form shall be furnished as required by this part.

(b) Forms prescribed by this part are available for printing through the TTB Web site (<http://www.ttb.gov>) or by mailing a request to the Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, 550 Main Street, Suite 8002, Cincinnati, OH 45202.

(5 U.S.C. 552(a))

§ 31.12 Right of entry and examination.

Any appropriate TTB officer may enter during business hours the premises (including places of storage) of any dealer for the purpose of inspecting or examining any records or other documents required to be kept by such dealer under this part and any distilled spirits, wines, or beer kept or stored by such dealer on such premises.

(26 U.S.C. 5123)

§ 31.13 Delegations of the Administrator.

The regulatory authorities of the Administrator contained in this part are delegated to appropriate TTB officers. These TTB officers are specified in TTB Order 1135.31, Delegation of the Administrator's Authorities in 27 CFR Part 31, Alcohol Beverage Dealers. You may obtain a copy of this order by accessing the TTB Web site (<http://www.ttb.gov>) or by mailing a request to the Alcohol and Tobacco Tax and Trade Bureau, National Revenue Center, 550 Main Street, Room 1516, Cincinnati, OH 45202.

§ 31.14 Penalties.

(a) *Criminal penalties.* Criminal penalties for failure to comply with the requirements of this part are imposed by 26 U.S.C. 5603 and 5687. A failure to register as required by this part may result in a penalty under 26 U.S.C. 5603(b).

(b) *Administrative penalty.* An administrative penalty for failure to supply the required identifying number (employer identification number) in a dealer's registration is imposed by 26 U.S.C. 6723. The penalty is \$50 for each such failure, but not more than \$100,000 for all such failures during a calendar year. A failure to submit a registration includes a failure to include the identifying number on the registration.

(c) *Reasonable cause.* The administrative penalty described in paragraph (b) of this section is not imposed when it is shown that the failure was due to reasonable cause and not due to willful neglect. A dealer who believes that the circumstances that led to the failure were reasonable and who desires to have the penalty waived shall submit a